



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 0463 Deer Park Elementary

0307 Deer Park Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 661,323.60 | 656,057.01 | 0.00 | 5,266.59 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 5,214.19 | 5,214.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 10,995.19 | 10,995.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 29,682.84 | 29,682.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 78,722.21 | 78,722.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 56,274.58 | 0.00 | 56,274.58 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 75,234.81 | 75,234.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 259.00 | 259.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 15,651.78 | 15,651.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 11,338.75 | 11,338.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 21,790.00 | 0.00 | 0.00 | 21,790.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,779.62 | 0.00 | 0.00 | 1,779.62 | 0.00 | 0.00 |
| Totals | 968,266.57 | 883,155.78 | 56,274.58 | 28,836.21 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 968,266.57 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|-------------------------------|-----------------|------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0307 Deer Park Elem | Indirect/Direct | 56,274.58 / 883,155.78 | 6.37% | | |

| | | | | | | |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0307 Deer Park Elem | 0.0537 | 0.0527 | 0.0501 | 0.0516 | 6.37% |

| | | | | | | |
|--|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0307 Deer Park Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0307 Deer Park Elem | 0.0537 | 0.0527 | 0.0501 | 0.0516 | |

| | | | | | | |
|--|---------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0307 Deer Park Elem | | | | 5.16% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0463 Deer Park Elementary | Your Preliminary Rate by School System (SS) is: | 5.16% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0464 Fair-Mont-Egan Elementary

0308 Fair-Mont-Egan Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 891,897.54 | 891,897.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 32,477.20 | 32,477.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 8,887.85 | 8,887.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 23,450.28 | 23,450.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 90,420.30 | 90,420.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 107,906.63 | 0.00 | 107,906.63 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 93,055.41 | 93,055.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 2,239.03 | 2,239.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 573.07 | 573.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 23,301.78 | 6,758.44 | 0.00 | 16,543.34 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 11,618.05 | 11,618.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 163,768.72 | 0.00 | 0.00 | 163,768.72 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 3,093.55 | 0.00 | 0.00 | 3,093.55 | 0.00 | 0.00 |
| Totals | 1,452,689.41 | 1,161,377.17 | 107,906.63 | 183,405.61 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,452,689.41 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| Line A | | 2018 Calculated Rate | 2018 Reclassified Rate* | Requested Reclassified Rate** |
|-----------------------------|--|-------------------------|----------------------------|----------------------------------|
| LE 0308 Fair-Mont-Egan Elem | Indirect/Direct 107,906.63 / 1,161,377.17 | 9.29% | | |

| Line B Preliminary Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|--------------------------|--------|--------|--------|--------|-------|
| | 0308 Fair-Mont-Egan Elem | 0.0866 | 0.0854 | 0.0839 | 0.0865 | 9.29% |

| Line C Approved Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------------------------|--------------------------|--------|--------|--------|--------|------|
| | 0308 Fair-Mont-Egan Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|--------------------------|--------|--------|--------|--------|------|
| | 0308 Fair-Mont-Egan Elem | 0.0866 | 0.0854 | 0.0839 | 0.0865 | |

| Line E Five Year Average with 5% Discount | LE | 2018 | LE Reclaasified Rate |
|---|--------------------------|-------|-------------------------|
| | 0308 Fair-Mont-Egan Elem | 8.27% | |

| Line F Average of LE's contained under one School System Code (SS) | 2018 | SS Reclaasified Rate |
|--|--------------|----------------------|
| 0464 Fair-Mont-Egan Elementary | 8.27% | |

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 0465 Swan River Elementary

0309 Swan River Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 812,713.31 | 812,713.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 18,125.38 | 18,125.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 4,821.54 | 4,821.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 27,475.71 | 27,475.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 192,020.30 | 192,020.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 140,747.35 | 135,747.35 | 0.00 | 5,000.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 5,004.16 | 5,004.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 33,890.65 | 33,890.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 19,454.35 | 19,454.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 2,669.10 | 2,669.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 7,169.33 | 7,169.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 18,600.00 | 0.00 | 0.00 | 18,600.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,711.02 | 0.00 | 0.00 | 2,711.02 | 0.00 | 0.00 |
| Totals | 1,285,402.20 | 1,259,091.18 | 0.00 | 26,311.02 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,285,402.20 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|--------------------------------|-----------------|---------------------|---------------------------------|------------------------------------|--|
| Line A | LE 0309 Swan River Elem | Indirect/Direct | 0.00 / 1,259,091.18 | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | | | | 0.00% | | |

| | | | | | | |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0309 Swan River Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00% |

| | | | | | | |
|--|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0309 Swan River Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0309 Swan River Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|--|----------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0309 Swan River Elem | | | | 0.00% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0465 Swan River Elementary | Your Preliminary Rate by School System (SS) is: | 0.00% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0466 Kalispell Public Schools

0310 Kalispell Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 17,887,212.17 | 17,887,212.17 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 3,779,539.23 | 3,751,895.76 | 0.00 | 27,643.47 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 323,950.36 | 323,950.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 664,640.11 | 664,640.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 570,893.38 | 570,893.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 1,625,868.68 | 1,625,868.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 234,195.16 | 51,913.79 | 182,281.37 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 1,986,167.90 | 1,959,810.02 | 0.00 | 26,357.88 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 1,321,756.06 | 1,208,340.12 | 0.00 | 113,415.94 | 0.00 | 0.00 |
| 31XX Food Services | 1,241.33 | 1,241.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32XX Enterprise Services | 5,304.62 | 5,304.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 20,853.66 | 20,853.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 208,011.49 | 208,011.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 166,818.31 | 0.00 | 0.00 | 166,818.31 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 412,109.07 | 20,928.00 | 0.00 | 391,181.07 | 0.00 | 0.00 |
| Totals | 29,209,061.53 | 28,300,863.49 | 182,281.37 | 725,416.67 | 500.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 29,209,061.53 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 0466 Kalispell Public Schools

0311 Flathead H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 14,632,232.71 | 14,600,109.64 | 0.00 | 32,123.07 | 0.00 | 0.00 |
| 21XX Support Services - Students | 2,007,509.62 | 1,994,234.44 | 0.00 | 13,275.18 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 89,611.56 | 89,611.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 580,937.29 | 580,937.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 491,383.72 | 491,383.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 1,660,225.32 | 1,646,726.28 | 0.00 | 13,499.04 | 0.00 | 0.00 |
| 25XX Support Services - Business | 279,321.08 | 56,652.77 | 222,668.31 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 2,160,707.39 | 2,142,146.27 | 0.00 | 18,561.12 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 1,912,980.50 | 1,912,980.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 1,082,526.69 | 1,034,025.94 | 0.00 | 48,500.75 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 241,392.48 | 241,392.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 793,419.87 | 793,419.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 30,815.58 | 0.00 | 0.00 | 30,815.58 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 9,791.67 | 9,791.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 25,973,355.48 | 25,593,412.43 | 222,668.31 | 156,774.74 | 500.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 25,973,355.48 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| Line A | | | | 2018 Calculated Rate | 2018 Reclassified Rate* | Requested Reclassified Rate** | | |
|--|-------------------------------|-----------------|----------------------------|--|----------------------------|----------------------------------|--------|----------------------|
| | LE 0310 Kalispell Elem | Indirect/Direct | 182,281.37 / 28,300,863.49 | 0.64% | | | | |
| | LE 0311 Flathead H S | Indirect/Direct | 222,668.31 / 25,593,412.43 | 0.87% | | | | |
| Line B Preliminary Indirect Cost Rates | LE | | | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0310 Kalispell Elem | | | 0.0195 | 0.0181 | 0.0177 | 0.0181 | 0.64% |
| | 0311 Flathead H S | | | 0.0195 | 0.0181 | 0.0177 | 0.0181 | 0.87% |
| Line C Approved Indirect Cost Rates | LE | | | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0310 Kalispell Elem | | | 0.0217 | 0.0181 | 0.0177 | 0.0181 | |
| | 0311 Flathead H S | | | 0.0217 | 0.0181 | 0.0177 | 0.0181 | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | | | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0310 Kalispell Elem | | | 0.0217 | 0.0181 | 0.0177 | 0.0181 | |
| | 0311 Flathead H S | | | 0.0217 | 0.0181 | 0.0177 | 0.0181 | |
| Line E Five Year Average with 5% Discount | LE | | | | | | 2018 | LE Reclaasified Rate |
| | 0310 Kalispell Elem | | | | | | 1.56% | |
| | 0311 Flathead H S | | | | | | 1.60% | |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | | 2018 | SS Reclaasified Rate |
| | 0466 Kalispell Public Schools | | | Your Preliminary Rate by School System (SS) is: | | | 1.58% | |
| | | | | This same rate is applied to both EL and HS in the same SS | | | | |

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0312 Columbia Falls Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 8,573,456.24 | 8,573,456.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,185,572.56 | 1,185,572.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 312,067.85 | 312,067.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 584,503.36 | 569,551.66 | 0.00 | 14,951.70 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 243,797.41 | 243,797.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 778,967.11 | 778,967.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 267,447.13 | 8,592.72 | 258,854.41 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 1,358,884.40 | 1,358,884.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 793,447.37 | 563,426.67 | 0.00 | 230,020.70 | 0.00 | 0.00 |
| 31XX Food Services | 30,283.89 | 0.00 | 0.00 | 30,283.89 | 0.00 | 0.00 |
| 32XX Enterprise Services | 4,446.33 | 4,446.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 8,102.86 | 8,102.86 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 84,317.55 | 84,317.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 14,254.63 | 0.00 | 0.00 | 14,254.63 | 0.00 | 0.00 |
| Totals | 14,239,548.69 | 13,691,183.36 | 258,854.41 | 289,510.92 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 14,239,548.69 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0313 Columbia Falls H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 3,710,574.85 | 3,682,674.85 | 0.00 | 27,900.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 349,399.67 | 349,399.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 141,264.70 | 141,264.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 141,960.34 | 134,596.08 | 0.00 | 7,364.26 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 161,542.96 | 161,542.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 496,232.18 | 496,232.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 179,539.40 | 10,117.63 | 169,421.77 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 868,575.29 | 857,723.58 | 0.00 | 10,851.71 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 559,399.59 | 361,296.97 | 0.00 | 198,102.62 | 0.00 | 0.00 |
| 31XX Food Services | 570,049.53 | 557,083.25 | 0.00 | 12,966.28 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 97,012.67 | 97,012.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 387,257.63 | 380,857.63 | 0.00 | 6,400.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 0.00 | 0.00 |
| Totals | 7,682,808.81 | 7,229,802.17 | 169,421.77 | 283,584.87 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 7,682,808.81 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | | | |
|--|--|-----------------|---|-------------------------|----------------------------|--------|----------------------------------|----------------------|
| Line A | | | | 2018 Calculated Rate | 2018 Reclassified Rate* | | Requested Reclassified Rate** | |
| LE 0312 Columbia Falls Elem | | Indirect/Direct | 258,854.41 / 13,691,183.36 | 1.89% | | | | |
| LE 0313 Columbia Falls H S | | Indirect/Direct | 169,421.77 / 7,229,802.17 | 2.34% | | | | |
| Line B Preliminary Indirect Cost Rates | | | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | | | 0312 Columbia Falls Elem | 0.0389 | 0.0364 | 0.0364 | 0.0362 | 1.89% |
| | | | 0313 Columbia Falls H S | 0.0389 | 0.0364 | 0.0364 | 0.0362 | 2.34% |
| Line C Approved Indirect Cost Rates | | | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | | | 0312 Columbia Falls Elem | 0.0450 | 0.0441 | 0.0419 | 0.0000 | |
| | | | 0313 Columbia Falls H S | 0.0450 | 0.0441 | 0.0419 | 0.0000 | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | | | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | | | 0312 Columbia Falls Elem | 0.0450 | 0.0441 | 0.0419 | 0.0362 | |
| | | | 0313 Columbia Falls H S | 0.0450 | 0.0441 | 0.0419 | 0.0362 | |
| Line E Five Year Average with 5% Discount | | | LE | | | | 2018 | LE Reclaasified Rate |
| | | | 0312 Columbia Falls Elem | | | | 3.54% | |
| | | | 0313 Columbia Falls H S | | | | 3.62% | |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | | 2018 | SS Reclaasified Rate |
| 0467 Columbia Falls Pub Schls | | | Your Preliminary Rate by School System (SS) is: | | | | 3.58% | |
| This same rate is applied to both EL and HS in the same SS | | | | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0470 Creston Elementary

0316 Creston Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 446,523.82 | 446,523.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 920.00 | 920.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 4,376.49 | 4,376.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 1,155.79 | 1,155.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 11,534.30 | 11,534.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 74,684.00 | 74,684.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 44,894.51 | 8,311.47 | 36,583.04 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 50,787.74 | 50,787.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 29,740.73 | 29,740.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 79,323.27 | 0.00 | 0.00 | 79,323.27 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,230.70 | 0.00 | 0.00 | 1,230.70 | 0.00 | 0.00 |
| Totals | 745,171.35 | 628,034.34 | 36,583.04 | 80,553.97 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 745,171.35 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|-----------------------------|-----------------|------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0316 Creston Elem | Indirect/Direct | 36,583.04 / 628,034.34 | 5.83% | | |

| | | | | | | |
|---|-------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0316 Creston Elem | 0.0479 | 0.0478 | 0.0473 | 0.0475 | 5.83% |

| | | | | | | |
|--|-------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0316 Creston Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|-------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0316 Creston Elem | 0.0479 | 0.0478 | 0.0473 | 0.0475 | |

| | | | | | | |
|--|-------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0316 Creston Elem | | | | 4.73% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0470 Creston Elementary | Your Preliminary Rate by School System (SS) is: | 4.73% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0471 Cayuse Prairie Elementary

0317 Cayuse Prairie Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 1,373,381.74 | 1,373,381.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 57,243.08 | 57,243.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 47,518.67 | 47,518.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 44,022.44 | 44,022.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 184,781.69 | 184,781.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 44,961.83 | 7,758.83 | 37,203.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 194,227.41 | 194,227.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 155,013.98 | 155,013.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 47,262.74 | 47,262.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 6,400.49 | 6,400.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 22,360.02 | 22,360.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 3,941.78 | 0.00 | 0.00 | 3,941.78 | 0.00 | 0.00 |
| Totals | 2,181,115.87 | 2,139,971.09 | 37,203.00 | 3,941.78 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 2,181,115.87 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|------------------------------------|-----------------|--------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0317 Cayuse Prairie Elem | Indirect/Direct | 37,203.00 / 2,139,971.09 | 1.74% | | |

| | | | | | | |
|---|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0317 Cayuse Prairie Elem | 0.0306 | 0.0294 | 0.0286 | 0.0283 | 1.74% |

| | | | | | | |
|--|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0317 Cayuse Prairie Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0317 Cayuse Prairie Elem | 0.0306 | 0.0294 | 0.0286 | 0.0283 | |

| | | | | | | |
|--|--------------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0317 Cayuse Prairie Elem | | | | 2.55% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0471 Cayuse Prairie Elementary | Your Preliminary Rate by School System (SS) is: | 2.55% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0474 Helena Flats Elementary

0320 Helena Flats Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 1,300,734.97 | 1,300,734.97 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 113,174.69 | 113,174.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 15,802.81 | 15,802.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 45,072.88 | 45,072.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 174,021.42 | 174,021.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 59,368.07 | 0.00 | 59,368.07 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 178,151.61 | 178,151.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 6,186.06 | 6,186.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 15,417.12 | 15,417.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 1,686.00 | 1,686.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 9,578.17 | 9,578.17 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 7,161.00 | 0.00 | 0.00 | 7,161.00 | 0.00 | 0.00 |
| Totals | 1,926,354.80 | 1,859,825.73 | 59,368.07 | 7,161.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,926,354.80 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | | |
|---------------|----------------------------------|-----------------|--------------------------|--|---------------------------------|------------------------------------|--|
| Line A | | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0320 Helena Flats Elem | Indirect/Direct | 59,368.07 / 1,859,825.73 | | 3.19% | | |

| | | | | | | |
|---|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0320 Helena Flats Elem | 0.0322 | 0.0317 | 0.0308 | 0.0303 | 3.19% |

| | | | | | | |
|--|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0320 Helena Flats Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0320 Helena Flats Elem | 0.0322 | 0.0317 | 0.0308 | 0.0303 | |

| | | | | | |
|--|------------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0320 Helena Flats Elem | | | 2.98% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0474 Helena Flats Elementary | Your Preliminary Rate by School System (SS) is: | 2.98% | |
| | This same rate is applied to both EL and HS in the same SS | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0477 Kila Elementary

0323 Kila Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 850,928.03 | 841,755.56 | 0.00 | 9,172.47 | 0.00 | 0.00 |
| 21XX Support Services - Students | 9,130.62 | 9,130.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 8,233.88 | 8,233.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 26,711.81 | 26,711.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 69,458.90 | 69,458.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 91,847.35 | 91,847.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 61,719.47 | 6,457.69 | 55,261.78 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 126,470.16 | 126,470.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 21,772.33 | 21,772.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 87,056.24 | 71,279.14 | 0.00 | 15,777.10 | 0.00 | 0.00 |
| 33XX Community Services | 20,526.54 | 20,526.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 8,005.81 | 8,005.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 248,989.03 | 0.00 | 0.00 | 248,989.03 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 89,632.60 | 0.00 | 0.00 | 89,632.60 | 0.00 | 0.00 |
| Totals | 1,720,482.77 | 1,301,649.79 | 55,261.78 | 363,571.20 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,720,482.77 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|--------------------------|-----------------|--------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | 2018 Calculated Rate | 2018 Reclassified Rate* | Requested Reclassified Rate** |
| | LE 0323 Kila Elem | Indirect/Direct | 55,261.78 / 1,301,649.79 | 4.25% | | |

| | | | | | | |
|---|----------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0323 Kila Elem | 0.0314 | 0.0317 | 0.0312 | 0.0316 | 4.25% |

| | | | | | | |
|--|----------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0323 Kila Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|----------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0323 Kila Elem | 0.0314 | 0.0317 | 0.0312 | 0.0316 | |

| | | | | |
|--|----------------|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | LE | | 2018 | LE Reclaasified Rate |
| | 0323 Kila Elem | | 3.20% | |

| | | |
|---|-------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | 2018 | SS Reclaasified Rate |
| 0477 Kila Elementary | | |

Your Preliminary Rate by School System (SS) is: 3.20%

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0478 Smith Valley Elementary

0324 Smith Valley Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 1,200,716.71 | 1,200,716.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 32,796.08 | 32,796.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 14,110.55 | 14,110.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 26,712.40 | 26,712.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 18,919.56 | 18,919.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 150,375.90 | 143,857.90 | 0.00 | 6,518.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 72,427.36 | 3,882.49 | 68,544.87 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 175,252.07 | 175,252.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 15,105.56 | 15,105.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 13,737.16 | 13,737.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 756.05 | 756.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 12,712.96 | 12,712.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 17,463.00 | 0.00 | 0.00 | 17,463.00 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | 4,304.00 | 0.00 | 0.00 | 0.00 | 4,304.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 3,642.41 | 0.00 | 0.00 | 3,642.41 | 0.00 | 0.00 |
| Totals | 1,759,031.77 | 1,658,559.49 | 68,544.87 | 27,623.41 | 4,304.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,759,031.77 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|----------------------------------|-----------------|--------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0324 Smith Valley Elem | Indirect/Direct | 68,544.87 / 1,658,559.49 | 4.13% | | |

| | | | | | | |
|---|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0324 Smith Valley Elem | 0.0367 | 0.0354 | 0.0371 | 0.0351 | 4.13% |

| | | | | | | |
|--|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0324 Smith Valley Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0324 Smith Valley Elem | 0.0367 | 0.0354 | 0.0371 | 0.0351 | |

| | | | | | |
|--|------------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0324 Smith Valley Elem | | | 3.53% | |

| | | |
|---|--|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0478 Smith Valley Elementary | Your Preliminary Rate by School System (SS) is: | 3.53% |
| This same rate is applied to both EL and HS in the same SS | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0479 Pleasant Valley Elem

0325 Pleasant Valley Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 57,927.57 | 57,927.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 604.80 | 604.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,742.63 | 1,742.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 472.40 | 472.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 125.00 | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 15,750.24 | 0.00 | 15,750.24 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 14,653.82 | 14,653.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 2,506.77 | 2,506.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 18.50 | 18.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 99.80 | 0.00 | 0.00 | 99.80 | 0.00 | 0.00 |
| Totals | 93,901.53 | 78,051.49 | 15,750.24 | 99.80 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 93,901.53 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | | |
|---------------|-------------------------------------|-----------------|-----------------------|--|---------------------------------|------------------------------------|--|
| Line A | | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0325 Pleasant Valley Elem | Indirect/Direct | 15,750.24 / 78,051.49 | | 20.18% | | |

| | | | | | | |
|---|---------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0325 Pleasant Valley Elem | 0.1248 | 0.1172 | 0.1466 | 0.1356 | 20.18% |

| | | | | | | |
|--|---------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0325 Pleasant Valley Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|---------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0325 Pleasant Valley Elem | 0.1248 | 0.1172 | 0.1466 | 0.1356 | |

| | | | | | | |
|--|---------------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0325 Pleasant Valley Elem | | | | 13.79% | |

| | | | |
|---|--|-------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0479 Pleasant Valley Elem | Your Preliminary Rate by School System (SS) is: | 13.79% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0481 Somers Elementary

0327 Somers Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 3,385,696.75 | 3,385,696.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 147,022.46 | 147,022.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 38,673.67 | 38,673.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 137,191.71 | 137,191.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 188,666.24 | 188,666.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 179,512.13 | 179,512.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 155,344.98 | 6,335.68 | 149,009.30 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 400,235.12 | 375,622.89 | 0.00 | 24,612.23 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 409,242.58 | 409,242.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 168,007.28 | 162,910.28 | 0.00 | 5,097.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 1,654.10 | 1,654.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 34,936.53 | 34,936.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 173,622.00 | 0.00 | 0.00 | 173,622.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 10,096.34 | 666.00 | 0.00 | 9,430.34 | 0.00 | 0.00 |
| Totals | 5,429,901.89 | 5,068,131.02 | 149,009.30 | 212,761.57 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 5,429,901.89 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|----------------------------|-----------------|---------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0327 Somers Elem | Indirect/Direct | 149,009.30 / 5,068,131.02 | 2.94% | | |

| | | | | | | |
|---|------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0327 Somers Elem | 0.0270 | 0.0274 | 0.0261 | 0.0269 | 2.94% |

| | | | | | | |
|--|------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0327 Somers Elem | 0.0270 | 0.0274 | 0.0261 | 0.0269 | |

| | | | | | | |
|---|------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0327 Somers Elem | 0.0270 | 0.0274 | 0.0261 | 0.0269 | |

| | | | | | |
|--|------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0327 Somers Elem | | | 2.60% | |

| | | |
|---|-------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0481 Somers Elementary | | |

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.60%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0484 Bigfork Public Schools

0330 Bigfork Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 3,023,296.43 | 3,023,296.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 318,255.03 | 318,255.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 15,768.59 | 15,768.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 76,313.12 | 76,313.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 146,306.31 | 146,306.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 295,183.00 | 295,183.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 116,993.71 | 5,032.31 | 111,961.40 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 449,439.79 | 440,274.26 | 0.00 | 9,165.53 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 308,700.40 | 308,700.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 3,377.66 | 3,377.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 63,228.72 | 63,228.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 4,816,862.76 | 4,695,735.83 | 111,961.40 | 9,165.53 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 4,816,862.76 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0484 Bigfork Public Schools

0331 Bigfork H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 1,743,586.50 | 1,743,586.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 70,717.59 | 70,717.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 7,488.12 | 7,488.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 80,106.41 | 80,106.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 100,972.28 | 100,972.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 197,078.06 | 197,078.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 97,600.07 | 9,058.13 | 88,541.94 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 279,598.10 | 271,263.63 | 0.00 | 8,334.47 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 334,965.32 | 334,965.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 109,471.06 | 109,471.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 33,694.81 | 33,694.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 185,811.91 | 185,811.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 266,653.75 | 216,653.75 | 0.00 | 50,000.00 | 0.00 | 0.00 |
| Totals | 3,507,743.98 | 3,360,867.57 | 88,541.94 | 58,334.47 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 3,507,743.98 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| Line A | | | 2018 Calculated Rate | 2018 Reclassified Rate* | Requested Reclassified Rate** |
|----------------------|-----------------|---------------------------|-------------------------|----------------------------|----------------------------------|
| LE 0330 Bigfork Elem | Indirect/Direct | 111,961.40 / 4,695,735.83 | 2.38% | | |
| LE 0331 Bigfork H S | Indirect/Direct | 88,541.94 / 3,360,867.57 | 2.63% | | |

| Line B Preliminary Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|-------------------|--------|--------|--------|--------|-------|
| | 0330 Bigfork Elem | 0.0247 | 0.0249 | 0.0248 | 0.0239 | 2.38% |
| | 0331 Bigfork H S | 0.0247 | 0.0249 | 0.0248 | 0.0239 | 2.63% |

| Line C Approved Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------------------------|-------------------|--------|--------|--------|--------|------|
| | 0330 Bigfork Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| | 0331 Bigfork H S | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|-------------------|--------|--------|--------|--------|------|
| | 0330 Bigfork Elem | 0.0247 | 0.0249 | 0.0248 | 0.0239 | |
| | 0331 Bigfork H S | 0.0247 | 0.0249 | 0.0248 | 0.0239 | |

| Line E Five Year Average with 5% Discount | LE | 2018 | LE Reclaasified Rate |
|---|-------------------|-------|----------------------|
| | 0330 Bigfork Elem | 2.32% | |
| | 0331 Bigfork H S | 2.37% | |

| Line F Average of LE's contained under one School System Code (SS) | 2018 | SS Reclaasified Rate |
|--|--------------|----------------------|
| 0484 Bigfork Public Schools | 2.35% | |

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 0487 Whitefish Public Schools

0334 Whitefish Elem

| Expenditure Function | Excluded Costs | | | | | |
|--|------------------------|----------------------------------|--------------------|--------------------|--------------------|------------------|
| | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 6,899,923.99 | 6,892,991.99 | 0.00 | 6,932.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 939,155.78 | 939,155.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 415,508.98 | 415,508.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 293,001.47 | 293,001.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 217,843.71 | 217,843.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 716,638.37 | 716,638.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 172,301.25 | 10,963.66 | 157,908.19 | 3,429.40 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 986,019.59 | 846,757.60 | 0.00 | 139,261.99 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 551,988.49 | 551,988.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 33,869.47 | 5,000.00 | 0.00 | 28,869.47 | 0.00 | 0.00 |
| 33XX Community Services | 18,770.00 | 9,720.00 | 0.00 | 9,050.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 7,132.30 | 7,132.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 35,883.83 | 35,883.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 11,288,037.23 | 10,942,586.18 | 157,908.19 | 187,542.86 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 11,288,037.23 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 0487 Whitefish Public Schools

0335 Whitefish H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 3,274,619.05 | 3,261,396.33 | 0.00 | 13,222.72 | 0.00 | 0.00 |
| 21XX Support Services - Students | 294,781.35 | 294,781.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 198,779.85 | 198,779.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 114,860.13 | 114,860.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 109,807.42 | 109,807.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 441,821.61 | 441,821.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 80,159.41 | 5,648.42 | 72,821.88 | 1,689.11 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 599,540.38 | 533,929.52 | 0.00 | 65,610.86 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 289,468.51 | 289,468.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 277,109.74 | 273,282.13 | 0.00 | 3,827.61 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 81,778.35 | 81,778.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 299,058.84 | 292,308.84 | 0.00 | 6,750.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 136,718.35 | 0.00 | 0.00 | 136,718.35 | 0.00 | 0.00 |
| Totals | 6,198,502.99 | 5,897,862.46 | 72,821.88 | 227,818.65 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 6,198,502.99 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| Line A | | | | 2018 Calculated Rate | 2018 Reclassified Rate* | Requested Reclassified Rate** | | |
|--|-------------------------------|-----------------|--|-------------------------|----------------------------|----------------------------------|--------|----------------------|
| | LE 0334 Whitefish Elem | Indirect/Direct | 157,908.19 / 10,942,586.18 | 1.44% | | | | |
| | LE 0335 Whitefish H S | Indirect/Direct | 72,821.88 / 5,897,862.46 | 1.23% | | | | |
| Line B Preliminary Indirect Cost Rates | LE | | | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0334 Whitefish Elem | | | 0.0328 | 0.0327 | 0.0293 | 0.0294 | 1.44% |
| | 0335 Whitefish H S | | | 0.0328 | 0.0327 | 0.0293 | 0.0294 | 1.23% |
| Line C Approved Indirect Cost Rates | LE | | | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0334 Whitefish Elem | | | 0.0368 | 0.0359 | 0.0344 | 0.0352 | |
| | 0335 Whitefish H S | | | 0.0368 | 0.0359 | 0.0344 | 0.0352 | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | | | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0334 Whitefish Elem | | | 0.0368 | 0.0359 | 0.0344 | 0.0352 | |
| | 0335 Whitefish H S | | | 0.0368 | 0.0359 | 0.0344 | 0.0352 | |
| Line E Five Year Average with 5% Discount | LE | | | | | | 2018 | LE Reclaasified Rate |
| | 0334 Whitefish Elem | | | | | | 2.98% | |
| | 0335 Whitefish H S | | | | | | 2.94% | |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | | 2018 | SS Reclaasified Rate |
| | 0487 Whitefish Public Schools | | Your Preliminary Rate by School System (SS) is: | | | | 2.96% | |
| | | | This same rate is applied to both EL and HS in the same SS | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 0491 Evergreen Elementary

0339 Evergreen Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 5,115,971.97 | 5,115,971.97 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,045,030.96 | 1,045,030.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 128,585.47 | 128,585.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 163,081.58 | 163,081.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 239,442.78 | 239,442.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 551,741.52 | 551,741.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 181,525.60 | 0.00 | 181,525.60 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 508,632.33 | 508,632.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 36,388.60 | 36,388.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 298,003.37 | 298,003.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 14,298.89 | 14,298.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 33,418.12 | 33,418.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 3,110.00 | 0.00 | 0.00 | 3,110.00 | 0.00 | 0.00 |
| Totals | 8,319,231.19 | 8,134,595.59 | 181,525.60 | 3,110.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 8,319,231.19 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|-------------------------------|-----------------|---------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | 2018 Calculated Rate | 2018 Reclassified Rate* | Requested Reclassified Rate** |
| | LE 0339 Evergreen Elem | Indirect/Direct | 181,525.60 / 8,134,595.59 | 2.23% | | |

| | | | | | | |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0339 Evergreen Elem | 0.0143 | 0.0141 | 0.0151 | 0.0142 | 2.23% |

| | | | | | | |
|--|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0339 Evergreen Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2014 | 2015 | 2016 | 2017 | 2018 |
| | 0339 Evergreen Elem | 0.0143 | 0.0141 | 0.0151 | 0.0142 | |

| | | | | | |
|--|---------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | LE | | | 2018 | LE Reclaasified Rate |
| | 0339 Evergreen Elem | | | 1.52% | |

| | | |
|---|--|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | 2018 | SS Reclaasified Rate |
| 0491 Evergreen Elementary | Your Preliminary Rate by School System (SS) is: | 1.52% |
| This same rate is applied to both EL and HS in the same SS | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

15 Flathead 0493 Marion Elementary

0341 Marion Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 771,815.21 | 771,815.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 12,567.87 | 12,567.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 33,941.10 | 33,941.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 36,809.19 | 36,809.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 89,705.62 | 89,705.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 50,263.62 | 0.00 | 50,263.62 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 53,541.01 | 53,541.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 85,515.94 | 85,515.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 34,089.57 | 34,089.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 10,463.40 | 10,463.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 3,970.90 | 3,970.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 1,361.79 | 0.00 | 0.00 | 1,361.79 | 0.00 | 0.00 |
| 9999 Undistributed | 85,451.12 | 85,451.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 1,269,496.34 | 1,217,870.93 | 50,263.62 | 1,361.79 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,269,496.34 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|----------------------------|-----------------|--------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0341 Marion Elem | Indirect/Direct | 50,263.62 / 1,217,870.93 | 4.13% | | |

| | | | | | | |
|---|------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0341 Marion Elem | 0.0449 | 0.0449 | 0.0439 | 0.0433 | 4.13% |

| | | | | | | |
|--|------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0341 Marion Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0341 Marion Elem | 0.0449 | 0.0449 | 0.0439 | 0.0433 | |

| | | | | | | |
|--|------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0341 Marion Elem | | | | 4.15% | |

| | | |
|---|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0493 Marion Elementary | 4.15% | |

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 0494 Olney-Bissell Elementary

0342 Olney-Bissell Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 573,559.47 | 573,559.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 170.00 | 170.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 2,774.40 | 2,774.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 35,120.53 | 35,120.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 2,128.02 | 2,128.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 99,427.01 | 99,427.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 75,716.29 | 11,472.40 | 64,243.89 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 85,820.22 | 85,820.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 105,161.14 | 105,161.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 18,719.72 | 18,719.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 4,638.88 | 4,638.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,840.59 | 0.00 | 0.00 | 1,840.59 | 0.00 | 0.00 |
| Totals | 1,005,076.27 | 938,991.79 | 64,243.89 | 1,840.59 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,005,076.27 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|-----------------------------------|-----------------|------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0342 Olney-Bissell Elem | Indirect/Direct | 64,243.89 / 938,991.79 | 6.84% | | |

| | | | | | | |
|---|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0342 Olney-Bissell Elem | 0.0595 | 0.0554 | 0.0543 | 0.0542 | 6.84% |

| | | | | | | |
|--|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0342 Olney-Bissell Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 0342 Olney-Bissell Elem | 0.0595 | 0.0554 | 0.0543 | 0.0542 | |

| | | | | | |
|--|-------------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 0342 Olney-Bissell Elem | | | 5.54% | |

| | | |
|---|-------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 0494 Olney-Bissell Elementary | | |

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

5.54%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 1027 West Valley Elementary

1184 West Valley Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 3,022,818.06 | 3,015,336.06 | 0.00 | 7,482.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 105,291.78 | 105,291.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 117,212.82 | 117,212.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 95,811.04 | 95,811.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 254,078.70 | 254,078.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 180,440.58 | 180,440.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 106,016.12 | 0.00 | 106,016.12 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 372,643.96 | 358,103.96 | 0.00 | 14,540.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 253,424.67 | 253,424.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 88,498.75 | 88,498.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 34,734.51 | 34,734.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 50,512.63 | 0.00 | 0.00 | 50,512.63 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 9,929.30 | 0.00 | 0.00 | 9,929.30 | 0.00 | 0.00 |
| Totals | 4,691,412.92 | 4,502,932.87 | 106,016.12 | 82,463.93 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 4,691,412.92 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | |
|---------------|---------------------------------|---|---------------------------------|------------------------------------|--|
| Line A | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 1184 West Valley Elem | Indirect/Direct 106,016.12 / 4,502,932.87 | 2.35% | | |

| | | | | | | |
|---|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 1184 West Valley Elem | 0.0191 | 0.0187 | 0.0191 | 0.0189 | 2.35% |

| | | | | | | |
|--|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 1184 West Valley Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 1184 West Valley Elem | 0.0191 | 0.0187 | 0.0191 | 0.0189 | |

| | | | | | |
|--|-----------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 1184 West Valley Elem | | | 1.89% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 1027 West Valley Elementary | Your Preliminary Rate by School System (SS) is: | 1.89% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

15 Flathead 1065 West Glacier Elementary

1223 West Glacier Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|------------------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 355,275.64 | 355,275.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,031.50 | 1,031.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 2,365.00 | 2,365.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 34,803.48 | 34,803.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 54,806.63 | 0.00 | 54,806.63 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 55,397.13 | 55,397.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 100,499.37 | 100,499.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 1,801.33 | 1,801.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 881.50 | 0.00 | 0.00 | 881.50 | 0.00 | 0.00 |
| Totals | 606,861.58 | 551,173.45 | 54,806.63 | 881.50 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 606,861.58 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

| | | | | | | |
|---------------|----------------------------------|-----------------|------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2018 Calculated Rate</u> | <u>2018 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 1223 West Glacier Elem | Indirect/Direct | 54,806.63 / 551,173.45 | 9.94% | | |

| | | | | | | |
|---|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 1223 West Glacier Elem | 0.1063 | 0.1009 | 0.0945 | 0.0971 | 9.94% |

| | | | | | | |
|--|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 1223 West Glacier Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| | 1223 West Glacier Elem | 0.1063 | 0.1009 | 0.0945 | 0.0971 | |

| | | | | | |
|--|------------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | <u>2018</u> | <u>LE Reclaasified Rate</u> |
| | 1223 West Glacier Elem | | | 9.47% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2018</u> | <u>SS Reclaasified Rate</u> |
| 1065 West Glacier Elementary | Your Preliminary Rate by School System (SS) is: | 9.47% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.